ANNUAL REPORT - 1982

PROVINCIAL MUNICIPAL ASSESSMENT BRANCH

DEPARTMENT OF MUNICIPAL AFFAIRS

SUMMARY

The object of this report is to outline the activities of the Assessment Branch for the year 1982.

The chief considerations involved are tabulation of assessment changes and a measurement of the work done which affects workload and staff requirements. All data was compiled from reports submitted by the ten Assessment Districts.

Comparison of data between 1981 and 1982 indicates a significant downward trend in the amount of new construction. However, market values are similar to or slightly above 1981 in most municipalities.

The decline in new construction has resulted in a corresponding decrease in the maintenance workload, allowing more time for reassessment work and the assessment of farm buildings. The increase in taxable assessment is due mainly to a substantial increase in the number of taxable farm dwellings.

The problem of accurately determining net income to establish liability to taxation of farm dwellings is very difficult and time consuming for the assessor. In 1982 complaints on liability to assessment and taxation took up a great deal of time at the Courts of Revision.

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Introduction

History

In 1947 legislation was enacted providing for the assessment function to be placed under one authority, the Provincial Municipal Assessor. The Municipal Assessment Program was implemented to provide for the application of uniform policies, procedures and values on a province-wide basis.

The assessment function is carried out primarily under provisions of The Municipal Assessment Act. Certain specific functions are governed by The Municipal Act, The Public Schools Act and The Income Tax Act.

Object

The object of the assessment program is:

1. To provide a complete assessment service to all municipal corporations in the province (except the City of Winnipeg) and Northern Manitoba.

2. To annually equalize in a fair and equitable manner the valuation of all property in the province including the City of Winnipeg.

3. To prepare annually the balanced assessment under provision of The Public Schools Act.

Program

Branch activities fall into five categories:

1. Assessment Revision - provides for the maintenance and annual revision of all assessment rolls.

2. Preparation of New Assessments - involves the reassessment of a selected number of municipalities so the interval between assessments conforms to the provisions of The Municipal Assessment Act.

3. Equalized Assessment - involves the annual equalization of the valuation and assessment of all property in the province.

4. Balanced Assessment - involves the annual preparation of a balanced assessment for all municipalities and school divisions.

5. Special Projects - generally requested by other branches of government and include such activities as determining rental values, property coding and classification, assignment of dwelling units.

Cost of Assessment Program

All costs relating to the assessment program are recoverable from municipal sources. Costs associated with services not directly related to municipal assessment such as preparation of the equalized and balanced assessment, research, staff training, data storage and special projects requested by government are recoverable from provincial sources.

Branch Organization

Head Office - 1350 Woodsworth Building, Winnipeg
Provincial Municipal Assessor
Supervisory and support staff

District Offices	Location
Dauphin	27 - 2nd Avenue S.W., Dauphin
Minnedosa	103 Main Street S., Minnedosa
Morden	127 - 8th Street, Morden
Souris	Civic Centre, Souris
Thompson	59 Elizabeth Drive, Thompson
Brandon	340 - 9th Street, Brandon
Portage	25 Tupper Street N., Portage la Prairie
Selkirk	382 Main Street, Selkirk
Steinbach	321 Main Street, Steinbach
Swan River	110 - 7th Ave. N., Swan River

The Steinbach Assessment District moved into a new office building in July, 1982. The Municipal Planning Branch field office is located in the same building.

The District Offices are staffed by a district supervisor, field supervisor(s), assessors and support staff (Exhibit 3). The present staff complement is 137.

Exhibits 1 and 2 show the municipalities contained in each Assessment District.

Items of Interest from the District Offices

In the Morden District, market values of farm lands have continued to increase with average rates of $1,400 per acre recorded in the special crop areas below the escarpment. Above the escarpment in cereal grain areas, farm land sold in the $500 to $600 per acre range.

Oil exploration activities in 1982 increased dramatically for the second year in a row. Over 100 new wells came on production during the year, with the majority being located south of Waskada.

In August of 1982 an unprecedented killing frost adversely affected the agricultural industry throughout the province. This, together with depressed farm prices, tended to slow down the economy in the rural parts of the province.

Employee cut-backs by INCO in Thompson and Sherritt Gordon Mines in Lynn Lake have caused a substantial decrease in property values.

The demand for small holdings in the suburban municipalities has been significantly reduced.

A rapeseed processing plant worth $500,000 has been constructed by C.S.P. Foods Ltd. at Harrowby, west of the Town of Russell.

The former Rivers Air Base has been transferred from the Department of Indian Affairs to the Department of Public Works. Only 50 of the 404 residential units were occupied as of June 1982. Several other buildings are also vacant.

An addition to the Carnation Potato Processing Plant near Carberry was completed in 1982.

The authority of the Provincial Municipal Assessor to conduct reassessments was challenged in the Courts by ratepayers from the R.M. of Gimli and the Town of Winnipeg Beach. The Courts ruled that Bill 100 passed in 1980 provided the Provincial Municipal Assessor with this authority.

Reassessment Program

Section 36(1) of The Municipal Assessment Act provides that municipalities be reassessed at least once in each five consecutive years. To meet this requirement the Branch must develop a program whereby approximately 20% of the province will be reassessed annually. The reassessment activity involves:

1. The inspection and valuation of each property - obtain, record and analyze data relevant to property valuation.

2. Prepare and update records - complete all records relevant to ownership, legal description and classification to provide an up-to-date assessment roll.

3. Prepare records for data processing - complete and check all records and submit them to data processing for mechanical production of the assessment and tax roll.

4. Prepare value maps indicating assessment of each property in rural areas.

5. Court of Revision - assist Municipal Councils in Court of Revision proceedings, prepare and submit evidence to The Municipal Board where necessary.

During 1982 reassessments were completed for the 1983 assessment and tax rolls for 26 municipal corporations and also parts of Northern Manitoba. Reassessments were also started in an additional 10 municipalities. These operations involved the valuation of approximately 38,000 properties. (Exhibits 10 & 11)

During the course of reassessment all property in the municipality is inspected and the pertinent data recorded on assessment field sheets. All taxable and exempt buildings are assessed, including all farm buildings. Every effort is made to contact property owners so that all particulars concerning the property can be discussed.

Metric measurements have been used in all municipal units being reassessed but assessment information to property owners and the general public is given in Imperial measurements. There is, however, a great deal of opposition to the use of metric from Councils of the municipalities.

Inserts are included with each assessment notice. These offer a short explanation and outline factors which should be considered by ratepayers when examining the assessment placed on their property. The

insert also indicates the place and time the assessor will be in the municipality to answer ratepayers queries. These meetings are scheduled approximately 15 days prior to the Court of Revision.

In rural municipalities the assessed value of farmlands is recorded on a base map of the municipality. Copies of these maps are left in the municipal office for distribution to interested ratepayers. The maps facilitate the comparison of assessed values within the municipality.

The reassessment program is still behind schedule. The Souris District is the only District which reports a reassessment program on schedule. In general, the maintenance workload in the Province has decreased over the past few years, allowing more time for reassessment work and the assessment of farm buildings.

Maintenance and Revision Program

The maintenance and revision of assessment rolls involves continuous updating of all records relating to assessment such as property ownership, description and values. An annual Court of Revision is held in each municipality to revise the real property, business and personal property assessment rolls. The majority of the complaints to Court of Revision in 1982 in all areas except Thompson were complaints against liability of farm dwellings for taxation. In addition, lists of properties for addition to the tax roll under authority of Section 758 of The Municipal Act are provided to the municipality. In 1982 this involved 10,938 properties with a total assessment of $37,241,760. (Exhibit 7).

Meetings to discuss assessment matters were held with several municipalities in 1982. This will be continued so that Councils will have some contact with the Assessment Branch other than at Court of Revision.

Comparison of 1981 and 1982 data indicated a further decline in the amount of new construction, which is quite understandable in view of the 20% $\pm$ mortgage rates experienced in 1982. The amount of taxable assessment increase recorded is due mainly to the substantial increase in the number of taxable farm dwellings and increases effected by the reassessment program. Accompanying the decrease in new construction, the number of ownership changes in 1982 reached an all time low for the past 12 years.

In Northern Manitoba the maintenance and reassessment program is very costly and time consuming due to the long distances to travel and the difficulty in locating properties.

U.F.F.I. - Urea Formaldehyde Foam Insulation

There have been a substantial number of persons with homes insulated with U.F.F.I. lodging complaints to Courts of Revision requesting a reduction because of loss of value in the dwelling. In the majority of cases the Court of Revision has not accepted the assessor's recommendation that the assessment of the dwelling be lowered 30%. Several Courts of Revision do not seem to believe the municipality should suffer the loss in revenue and that a higher Court should make the decision.

Record Update

All property transactions passing through the various Land Titles Offices are processed by the Branch to update the assessment and tax rolls. During 1982 the Branch processed approximately 24,500 title changes (Exhibit 6). In many cases there is more than one property contained in a title change and several assessments are required to be updated. In addition, many leases and permits issued by the Department of Natural Resources are recorded on the records.

There were approximately 79,000 change forms (Form "C") forwarded to data processing in 1982. These forms record value, description and address changes, real owners and lessees, in addition to the ownership title changes received from the Land Titles Offices. Value changes resulting from a complete reassessment of a municipality are not included in this figure.

In several municipalities, particularly those close to Winnipeg, there was a significant increase in 1982 in the number of plans of survey received from the Land Titles Offices. The increase was attributable to "plot plans" which are surveys of existing parcels of land presently described as metes and bounds. The plot plan outlines the present metes and bounds description and assigns a lot and plan number for easier future reference. However, a considerable amount of time is spent not only identifying and matching properties but converting the plot plan Metric measurements to Imperial so that comparison to the metes and bounds description can be made. The increased volume of plot plans is expected to continue in 1983.

Assessment Records

The Assessment Branch has a complete inventory of property in Manitoba (except City of Winnipeg). There is a continuing increase in requests for assessment information from the communities, the public, private appraisers and government departments.

Land and building records, ownership records, aerial photos and sales data get considerable use by other government departments and agencies including: Manitoba Agricultural Credit Corporation, Land Acquisition, Farm Credit Corporation, Revenue Canada, Manitoba Hydro, Municipal Planning, Manitoba Housing and Renewal Corporation, Water Resources.

In the District Offices not located in provincial government buildings, all field sheets and other important documents are in the process of being microfilmed.

Farm Buildings

Although farm buildings are exempt from taxation, the Branch is making every effort to record the value of farm buildings on the assessment rolls. In the process of doing this work the assessors have discovered that many farm residences are in fact taxable. It is estimated that approximately half of the complaints to Courts of Revision in 1982 related to the question of liability of farm residences to taxation.

The exemption provisions pertaining to farm buildings are extremely difficult to administer. Not only is it time consuming, many property owners are very reluctant to provide information concerning the sources of their income.

Level of Assessment

The level of value at which property is assessed has remained essentially unchanged since 1979, when the Branch established a policy to assess at 20% of 1975 level of value. Since that time property values have increased through inflation and as a result the assessed value represents a very small percentage of the actual present day values.

More important, the relationship between assessed value and actual value varies widely with different classes of property. It has become difficult to relate the assessed value to anything realistic. The solution to this problem is to bring the level of assessed values more closely in line with present day values.

This was not implemented due to the passage of Bill 100 in February, 1980 which, in effect, "freezes" assessment values at the present level until December, 1982. Bill 33 was passed in 1982 which extended the "freeze" indefinitely. The purpose of Bill 33 was to allow time for a study of the impact of the recommendations of the Manitoba Assessment Review (Weir) Report.

Change in Total Assessment

Taxable real property in the province has reached a total of $1,341,364,000 (Exhibit 19). This is an increase of $41,482,000 or 3.2% over the previous year.

Exempt assessment totals $429,612,000 (Exhibit 26). This is an increase of $29,744,000 or 7.4%. Exempt assessment is 23.4% of the total assessment under provincial jurisdiction.

Equalized assessment totals $3,250,295,280 (Exhibit 27). This is an increase of $66,651,270 or 1.0%. This includes all property in the province including the City of Winnipeg.

Education and Training

A three day Education and Training program was held at Gimli for the entire Assessment staff. Twelve assessors participated in the Part III portion of the Branch Education program. The remaining personnel who were not involved with instructing and presenting lectures received instruction on various matters pertaining to assessment and assessment procedures.

A one week seminar on rural assessment was held in Portage la Prairie and involved twelve assessors.

The Branch continued its involvement with courses offered by the Training and Development Branch and other work related seminars.

In 1982 a formal training program for the Assessment Clerks was initiated. This Education and Training program involves the presentation of course material and is divided into two parts. Part 1 applies to staff with less than four years experience and Part 2 applies to staff with experience in excess of four years. The course includes text material, the Provincial Acts which the Branch must adhere to and the Branch Procedural Manual. Successful completion of the exams and acceptable standard of performance is required before the staff can progress through the various levels.

Special Projects

M.A.R.C. (Weir) Report

The Research Group of the Department of Municipal Affairs commenced a series of studies regarding the impact of the recommendations contained in the Manitoba Assessment Review Committee (Weir) Report.

The four School Divisions selected for this study were:

1. Hanover - Steinbach Assessment Office
2. Antler River - Souris Assessment Office
3. Intermountain - Dauphin Assessment Office
4. St. James-Assiniboia - City of Winnipeg

This study involved classifying properties in the transferring of exempt and taxable assessment values according to the recommendations in the report and assisting with the development of computer programs to process the data for study purposes.

Computer Feasibility Study

Thorne, Stevenson and Kellogg, Management Consultants, were retained by the Department in 1982 to carry out a "Feasibility Study for Implementation of a Computer-Assisted Assessment System".

The first or preliminary phase of the study was completed but unfortunately, budget restraints necessitated the cessation of this study before the second phase could be completed.

Conclusions

The reassessment program remains behind schedule. In general, the maintenance workload has decreased, allowing more time for reassessment work and the assessment of farm buildings. The decrease in the maintenance workload is mainly due to less new construction.

The issue of accurately determining net income to establish liability to taxation of farm buildings is the area creating the most problems.

It has become apparent that the general assessment system is faultering due to outdated legislation and the inability of the Branch to computerize the assessment function. Efficiency cannot be improved upon until some form of computerized assessment program is introduced and legislation amended.

Recommendations

1. The Branch continue to press for development of computer assisted assessment programs to increase productivity and provide a mechanism whereby assessments can be updated simultaneously in all municipalities.

2. The Municipal Assessment Act and the assessment section of the City of Winnipeg Act be rewritten in order to attain uniformity of assessment legislation.

3. Develop a resource section to study, develop and improve assessment procedures and techniques.

4. Improve the quality of equalized assessments to provide equity between municipalities.

APPENDIX "A"

EXHIBITS

1 Map Showing Assessment Districts

2 Municipalities in each Assessment District

3 Branch Organization Chart

4 Number of Municipalities by Assessment Districts

5 Total Number of Assessment Roll Entries by Assessment Districts

6 a) Comparison of Land Titles Notifications Processed during 1979 to 1982 by Assessment Districts

b) Number of Form "C"s Processed Excluding Reassessments

7 Comparison of Additions to the Roll under Section 758

8 Appeals and Complaints against Assessments in 1982

9 Provincial Municipal Assessment Program
(Year in Which Assessment was First Used)

10 Municipalities Reassessed in 1982

11 Assessment Roll Entries Reassessed in 1982

12 Proposed Five Year Reassessment Program - No. of Assessment Roll Entries to be Reassessed

13 Reassessment Program 1983

14 Reassessment Program 1984

15 Reassessment Program 1985

16 Reassessment Program 1986

17 Reassessment Program 1987

18 Municipalities not included in 5 Year Reassessment Program

19 Comparison of Taxable Real Property Assessments for 1982 and 1983 by Assessment Districts

20 Comparison of Business Assessments for 1982 and 1983 by Assessment Districts

21 Comparison of Personal Property Assessments for 1982 and 1983 by Assessment Districts

22 Comparison of Total Taxable Assessments for 1982 and 1983 by Assessment Districts

23 Comparison of Exempt Grant-in-Lieu Assessments for 1982 and 1983 by Assessment Districts

24 Comparison of Exempt no Grant Assessments for 1982 and 1983 by Assessment Districts

25 Comparison of Exempt Farm Building Assessments for 1982 and 1983 by Assessment District

26 Comparison of Total Exempt Assessments for 1982 and 1983 by Assessment Districts

27 Statement of Equalized Assessment 1983

28 Map showing Status of Farm Building Assessment by Assessment Districts

EXHIBIT 1

ASSESSMENT DISTRICTS
1982

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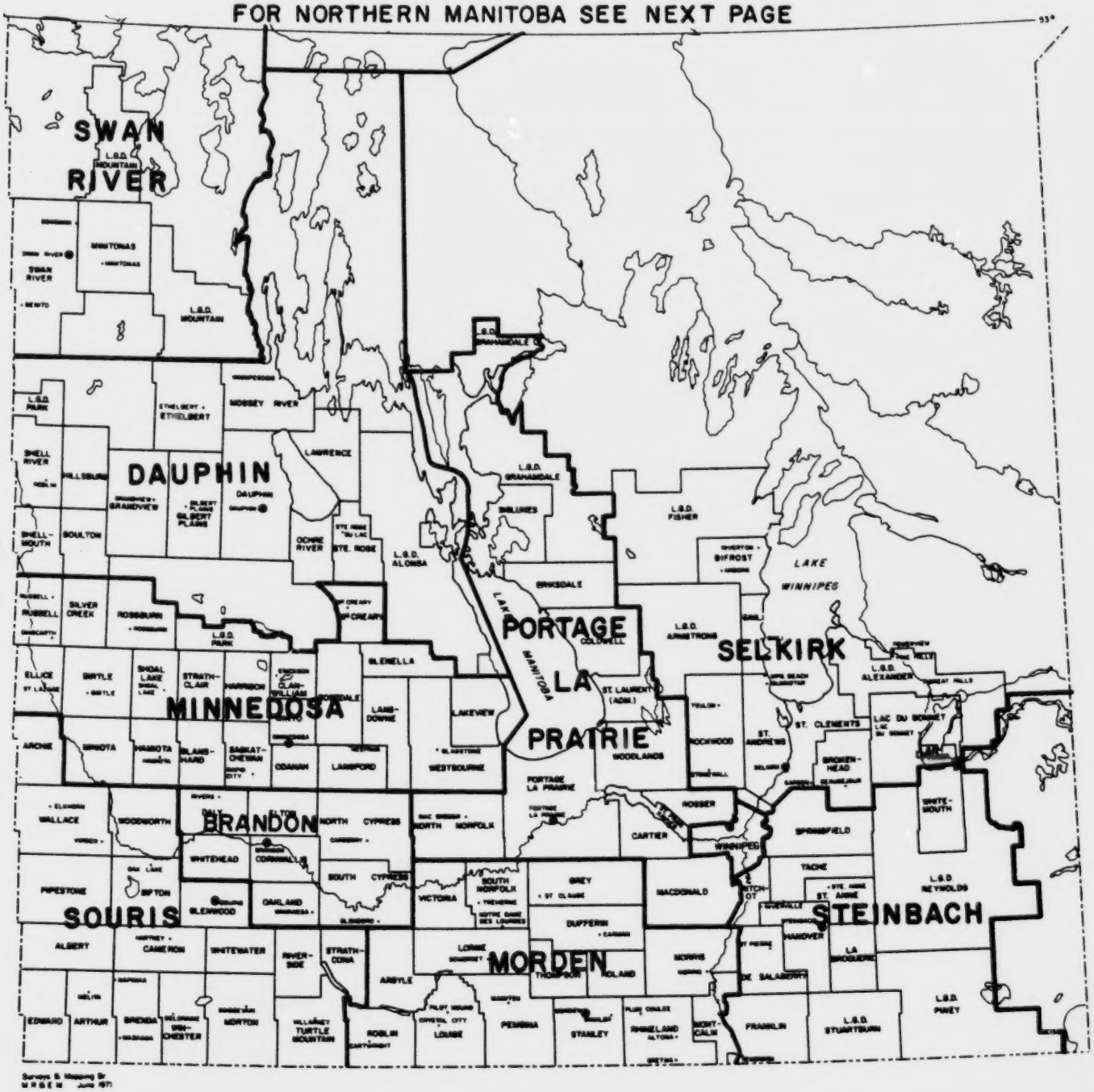
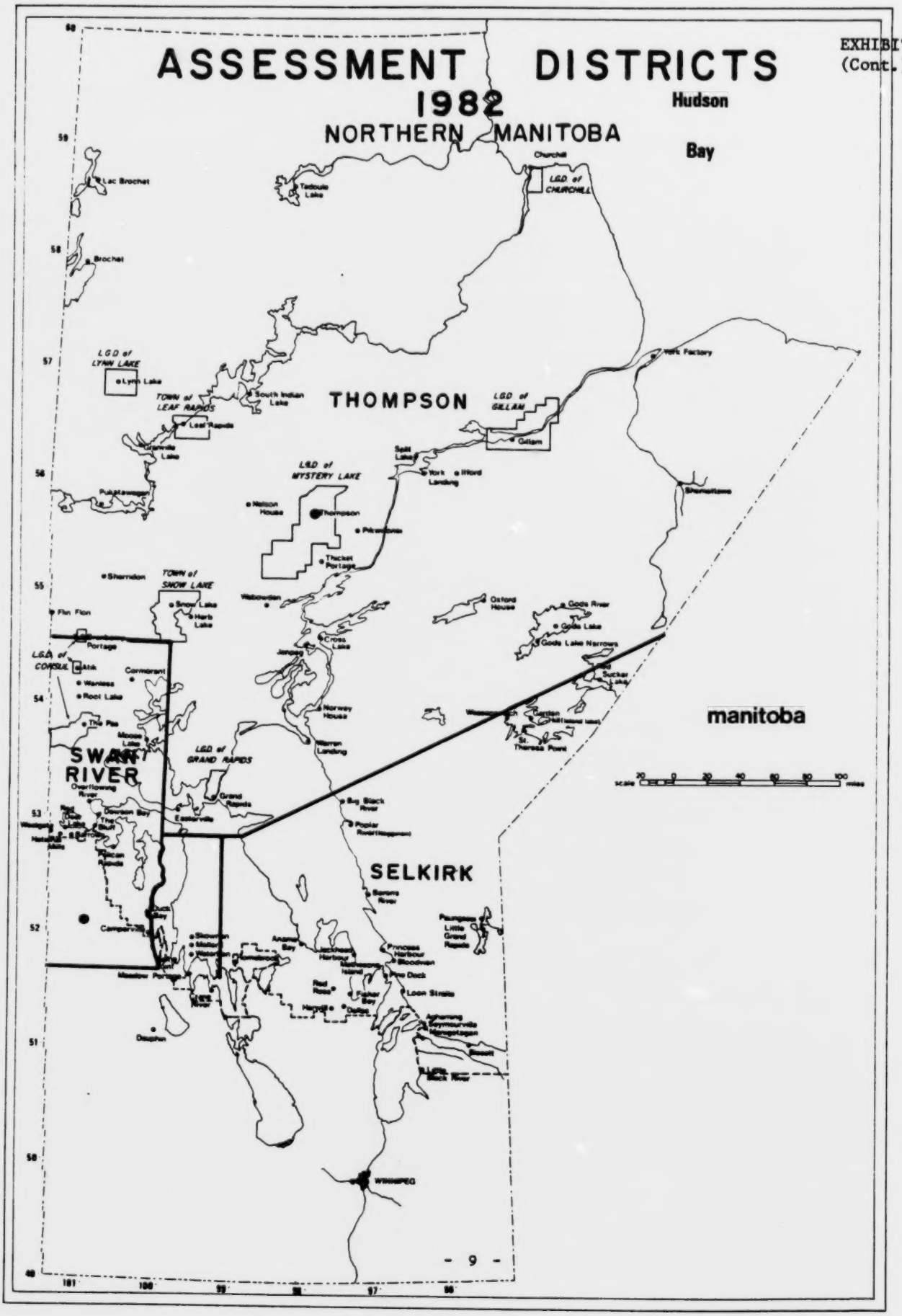


EXHIBIT 1
(Cont.)



ASSESSMENT DISTRICTS 1982

Dauphin

R.M.
108 Hamilton
116 Dauphin
126 Ethelbert
128 Gilbert Plains
132 Grandview
137 Millwood
143 Lawrence
154 Mossey River
158 Ochre River
179 Ste. Rose
181 Shellmouth
182 Shell River

Villages
317 Ethelbert
323 Gilbert Plains
359 Ste. Rose
371 Winnipegosis

Towns
411 Dauphin
423 Grandview
444 Roblin

L.G.D.
601 Alonsa

701 Northern Man.

Minnedosa

R.M.
106 Birtle
107 Blanchard
114 Clanwilliam
123 Ellice
130 Glenella
134 Wenisota
136 Harrison
140 Lakeview
141 Langford
142 Lansdowne
147 McCreary
148 Manitou
150 Minto
159 Onanah
170 Rosedale
171 Rossburn
173 Russell
180 Saskatchewan
185 Shoal Lake
186 Silver Creek
191 Strathclair
200 Westbourne

Villages
325 Binscarth
335 Erickson
331 Hamiota
336 McCreary
353 Rossburn
355 St. Lazare
361 Shoal Lake

Towns
403 Birtle
421 Gladstone
431 Minnedosa
437 Neepawa
441 Rapid City
445 Russell

Morden

R.M.
102 Argyle
120 Dufferin
133 Grey
144 Lorne
145 Louise
151 Montcalm
152 Morris
161 Pembina
164 Rhineland
167 Roblin
169 Roland
188 South Norfolk
190 Stanley
195 Thompson
197 Victoria

Villages
329 Cartwright
309 Crystal City
329 Gretna
337 Manitou
342 Notre Dame
343 Pilot Mound
345 Plum Coulee
354 St. Claude
362 Somerset
365 Treherne

Towns
400 Altona
409 Carman
415 Emerson
433 Morden
435 Morris
463 Winkler

Souris

R.M.
140 Albert
101 Archie
103 Arthur
109 Brenda
111 Cameron
122 Edward
131 Glenwood
153 Morton
162 Pipestone
166 Riverside
184 Sifton
192 Strathcona
196 Turtle Mountain
199 Wallace
204 Whitewater
205 Winchester
207 Woodworth

Villages
315 Elkhorn
341 Napinka
367 Westaste

Towns
405 Boissevain
413 Deloraine
425 Hartney
427 Killarney
429 Melita
439 Oak Lake
449 Souris
481 Virden

Thompson

Towns
438 Leaf Rapids
448 Snow Lake

Cities
543 Flin Flon
560 Thompson

L.G.D.
603 Churchill
608 Mystery Lake
614 Lynn Lake
615 Grand Rapids
619 Gillam

700 Northern Man.

Brandon

R.M.
110 Cornwallis
117 Daly
124 Elton
155 North Cypress
157 Oakland
187 South Cypress
202 Whitehead

Villages
325 Glenboro
369 Wawanesa

Towns
407 Carberry
423 Rivers

Cities
540 Brandon

Portage

R.M.
111 Cartier
115 Coldwell
125 Erinsdale
142 Macdonald
156 North Norfolk
161 Portage la Prairie
172 Rosser
177 St. Francois Xavier
178 St. Laurent
185 Siglunes
208 Woodlands

Villages
335 MacGregor

Cities
530 Portage la Prairie

L.G.D.
602 Grahamdale

Selkirk

R.M.
105 Bifrost
110 Brokenhead
121 East St. Paul
129 Gimli
132 Lac du Bonnet
168 Rockwood
174 St. Andrews
176 St. Clements
198 Victoria Beach
201 West St. Paul

Villages
330 Arborg
331 Dunnottar
321 Garson
333 Lac du Bonnet
347 Powerview
349 Riverton
363 Teulon

Towns
401 Beausejour
439 Gimli
447 Selkirk
459 Stonewall
465 Winnipeg Beach

L.G.D.
602 Alexander
602 Armstrong
605 Fisher
616 Pinawa

702 Northern Man.*

*Records filed in Winnipeg Office

Steinbach

R.M.
119 De Salaberry
127 Franklin
135 Hanover
138 La Broquerie
165 Ritchot
175 Ste. Anne
189 Springfield
194 Tache
203 Whitemouth

Villages
329 Elmerville
351 Ste. Anne
357 St. Pierre

Towns
421 Steinbach

L.G.D.
610 Piney
611 Reynolds
612 Stuartburn

Swan River

R.M.
149 Minitonas
193 Swan River

Villages
301 Benito
303 Bowsman
339 Minitonas

Town
435 Swan River
457 The Pas

L.G.D.
600 Cormorant
617 Mountain S.
618 Mountain E.

703 Northern Man

EXHIBIT 2

BRANCH ORZANIZATION CHART
DECEMBER 31, 1982

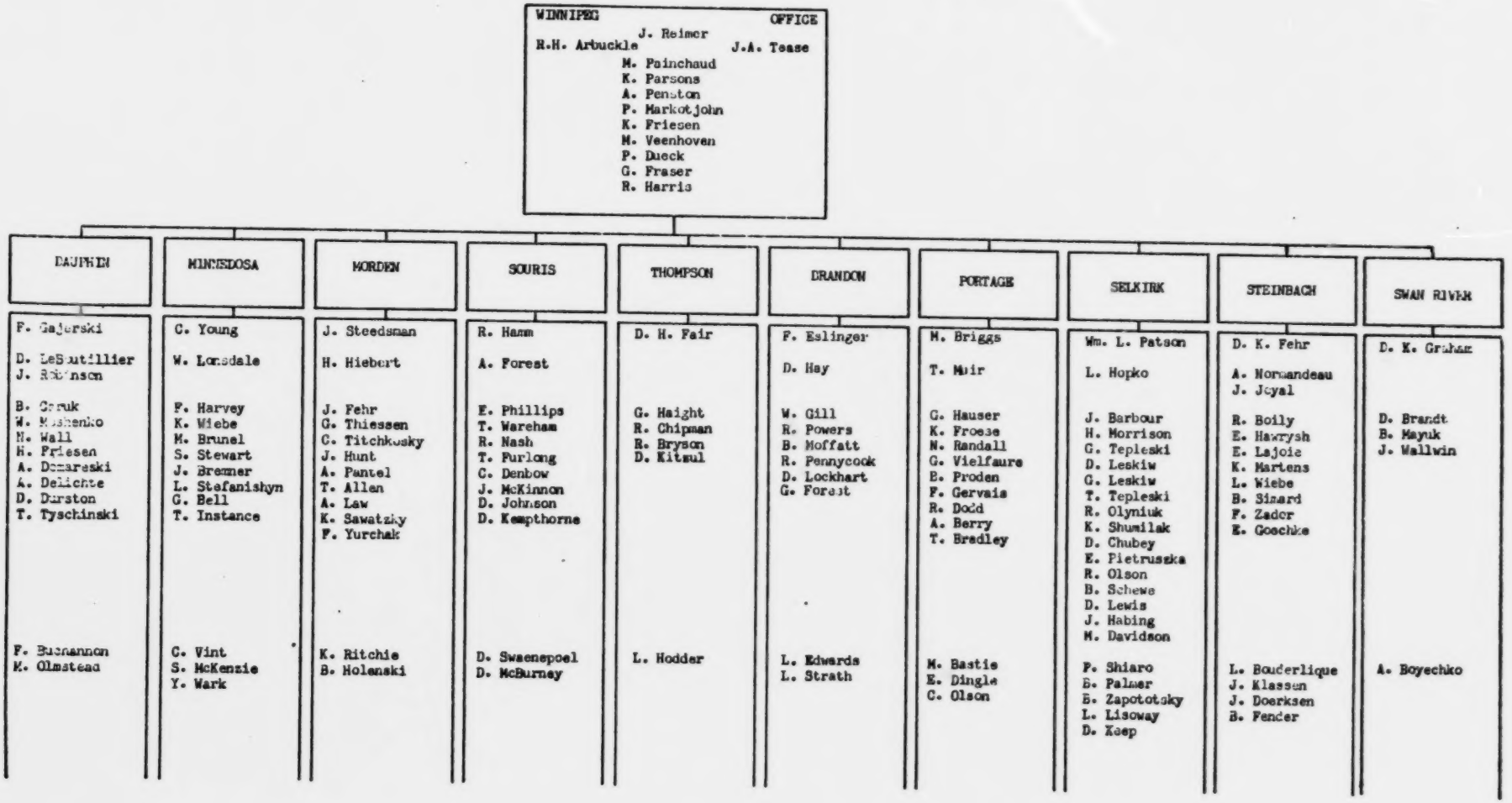


EXHIBIT 3

EXHIBIT 4

NUMBER OF MUNICIPALITIES
BY ASSESSMENT DISTRICTS IN 1982

District	Type of Municipality						
	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total
Dauphin	12	3	4	-	1	1	21
Minnedosa	22	6	7	-	1	-	36
Morden	15	6	10	-	-	-	31
Souris	17	8	3	-	-	-	28
Thompson	-	2	-	2	5	1	10
Brandon	7	2	2	1	-	-	12
Portage	11	-	1	1	1	-	14
Selkirk	10	5	7	-	4	1	27
Steinbach	9	1	3	-	3	-	16
Swan River	2	2	3	-	3	1	11
TOTAL	105	35	40	4	18	4*	206

* Wards in Northern Manitoba

EXHIBIT 5

TOTAL NUMBER OF ASSESSMENT ROLL
ENTRIES BY ASSESSMENT DISTRICTS
DECEMBER 1982

District	Type of Municipality						
	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total
Dauphin							
Real	19,162	5,284	1,888		4,168	1,479	31,981
Business	200	463	165		37	14	879
Personal	8	8	4		1		21
TOTAL	19,370	5,755	2,057		4,206	1,493	32,881
Minnedosa							
Real	28,573	5,429	2,578		2,331		38,911
Business	447	564	249		24		1,284
Personal	12	7	5				24
TOTAL	29,032	6,000	2,832		2,355		40,219
Morden							
Real	30,468	8,764	3,660				42,892
Business	735	716	416				1,867
Personal	24	23	3				50
TOTAL	31,227	9,503	4,079				44,809
Souris							
Real	26,719	6,764	715				34,198
Business	322	681	42				1,045
Personal	1,212	10					1,222
TOTAL	28,253	7,455	757				36,465
Thompson							
Real		1,124		6,220	2,944	2,070	12,358
Business		74		470	184	57	785
Personal		3		11	11	7	32
TOTAL		1,201		6,701	3,139	2,134	13,175
Brandon							
Real	10,438	1,353	662	12,622			25,075
Business	99	110	68	1,057			1,334
Personal	13	4		22			39
TOTAL	10,550	1,467	730	13,701			26,448
Portage							
Real	27,771		472	4,822	4,913		37,978
Business	631		47	415	49		1,142
Personal	24		1	12	5		42
TOTAL	28,426		520	5,249	4,967		39,162
Selkirk							
Real	34,866	8,983	4,389		13,882	3,359	65,479
Business	520	638	249		157	52	1,616
Personal	58	11	3		1		73
TOTAL	35,444	9,632	4,641		14,040	3,411	67,168
Steinbach							
Real	26,844	2,642	1,472		7,630		38,588
Business	607	239	126		114		1,086
Personal	71	1	4		13		89
TOTAL	27,522	2,882	1,602		7,757		39,763
Swan River							
Real	4,984	4,006	949		7,727	1,290	18,956
Business	57	384	70		102	21	634
Personal	4	8	1		5		18
TOTAL	5,045	4,398	1,020		7,834	1,311	19,608
TOTAL	214,869	48,293	18,238	25,651	44,298	8,349	359,698

EXHIBIT 6(a)

COMPARISON OF LAND TITLES NOTIFICATIONS
PROCESSED DURING 1979 TO 1982
BY ASSESSMENT DISTRICTS

District	1979	1980	1981	1982	Change 79-80	Change 80-81	Change 81-82
Dauphin	3,064	2,855	3,266	1,590	-6.8%	14.4%	-51.3%*
Minnedosa	2,909	2,606	2,578	2,551	-10.4%	-1.1%	-1.0%
Morden	3,501	3,713	3,121	3,370	6.1%	-15.9%	8.0%
Souris	2,111	2,115	2,229	1,916	0.2%	5.4%	-14.0%
Thompson	1,195	1,068	986	918	-10.6%	-7.7%	-6.9%
Brandon	2,264	1,686	2,324	2,046	-25.5%	37.9%	-12.0%
Portage	2,582	2,390	2,715	2,441	-7.4%	13.6%	-10.1%
Selkirk	4,804	5,033	5,023	4,167	4.8%	-0.2%	-17.0%
Steinbach	3,300	3,304	3,704	4,447	0.1%	12.1%	20.1%
Swan River				1,112			*
TOTAL	25,730	24,770	25,946	24,558	-3.7%	4.8%	-5.3%

EXHIBIT 6(b)

NUMBER OF FORM "C"s PROCESSED
EXCLUDING REASSESSMENTS

District	1981	1982	Change
Dauphin	8,621	5,830	-32.7%*
Minnedosa	6,638	7,291	9.8%
Morden	15,545	8,644	-44.4%
Souris	8,490	6,532	-23.1%
Thompson	4,324	1,987	-54.0%
Brandon	6,834	6,456	-5.5%
Portage	8,106	7,898	-2.6%
Selkirk	24,378	15,522	-36.3%
Steinbach	10,077	13,292	31.9%
Swan River		5,869	*
TOTAL	93,013	79,321	-14.7%

* Ten municipal corporations transferred from Dauphin District to Swan River District at the end of 1981.

EXHIBIT 7

COMPARISONS OF ADDITIONS
TO THE ROLL UNDER
SECTION 758 - TAXABLE AND EXEMPT

Number of Assessments Added

District	1981 Total	1982 Real Property	Business	Personal Property	Total
Dauphin	1,279	1,642	69	1	1,712
Minnedosa	782	1,354	77	7	1,438
Morden	1,071	675	103	12	790
Souris	545	396	52		448
Thompson	558	204	83		287
Brandon	632	575	230	3	808
Portage	860	948	67	5	1,020
Selkirk	2,210	2,147	121	4	2,272
Steinbach	1,400	1,337	139	24	1,500
Swan River		582	81		663*
TOTAL	9,337	9,860	1,022	56	10,938

Value of Additions

District	1981 Total	1982 Real Property	Business	Personal Property	Total
Dauphin	3,520,780	2,403,850	68,730	19,220	2,491,800
Minnedosa	1,741,470	2,462,940	91,730	5,810	2,560,480
Morden	5,064,450	2,607,850	160,860	78,190	2,846,900
Souris	1,477,090	1,275,480	64,790		1,340,270
Thompson	2,268,420	958,180	130,900		1,089,080
Brandon	5,965,570	3,905,970	1,248,480	39,210	5,193,660
Portage	2,906,220	9,572,210	350,820	12,600	9,935,630
Selkirk	4,539,620	5,516,450	177,970	2,790	5,697,210
Steinbach	3,152,850	3,622,410	102,800	339,670	4,064,880
Swan River		1,929,030	92,820		2,021,850*
TOTAL	30,636,470	34,254,370	2,489,900	497,490	37,241,760

* Ten municipal corporations transferred from Dauphin District to Swan River District at the end of 1981.

EXHIBIT 8

APPEALS AND COMPLAINTS AGAINST ASSESSMENTS IN 1982

District	Court of Revision	Municipal Board	Court of Queen's Bench
Dauphin	344	2	0
Minnedosa	160	0	0
Morden	136	0	0
Souris	112	0	0
Thompson	19	2	1
Brandon	39	1	1
Portage	215	8	2
Selkirk	660	10	7
Steinbach	322	7	6
Swan River	87	6	2
TOTAL	2,094*	36**	19**

* These are appeals by the appellant on maintenance and reassessments - assessor appeals not included in this figure

** Some of these appeals being heard early in 1983

EXHIBIT 9

PROVINCIAL MUNICIPAL ASSESSMENT PROGRAM

(Year in Which Assessment was First Used)

1970

R.M.

Victoria Beach

1971

R.M.

Rosedale

Villages

Arborg
Riverton

1972

R.M.

Bifrost
Lakeview
Langford
Lansdowne

Towns

Selkirk
Stonewall

Villages

Dunnottar

1973

R.M.

Glenella
Lac du Bonnet
Pipestone
Westbourne

Villages

Teulon

L.G.D.

Alonsa
Armstrong

N. Man.

Fishing Lake
Sasaginnigak

1974

R.M.

Archie
Dauphin
Elton
Ritchot
Siglunes
Wallace

Towns

Steinbach

L.G.D.

Grahamdale
Park
Pinawa

N. Man.

Dallas-Red Rose
Fisher Bay
Harwill
Herb Lake
Herb Lake Landing

1975

R.M.

Birtle
Cartier
Gilbert Plains
Grandview
North Cypress
Rockwood
Sifton
Woodworth

1976

R.M.

Daly
Dufferin
East St. Paul
Ellice
Lawrence
Ochre River
St. Laurent
Ste. Rose
Springfield
Tache

Towns

Carman
Dauphin
Gladstone

Villages

Lac du Bonnet
Powerview
Rossburn
Ste. Anne
Treherne

City

Portage la Prairie

L.G.D.

Fisher

1977

R.M.

Argyle
Ethelbert
Harrison
Macdonald
McCreary
Mossey River
Roblin
Ste. Anne
South Cypress
West St. Paul

Towns

Beausejour
Gimli
Morris

Villages

Erickson

City

Flin Flon

1978

R.M.

Gray
Hanover
La Broquerie
Miniota
Morton
Riverside
South Norfolk
Strathcona
Victoria

Towns

Rivers
Russell
Souris
Swan River
Winkler

Villages

Elkhorn
Glenboro
Niverville
St. Lazare

N. Man.

Big Black River
Crane River
Cross Lake #2
South Indian Lake
Waterhen

1979

R.M.

Brokenhead
Cornwallis
De Salaberry
Hamiota
Rhineland
Shoal Lake
St. Francois X.
Whitehead
Whitewater
Woodlands

Towns

Altona
Deloraine
Hartney
Killarney
Oak Lake
Rapid City

Villages

Benito
Binscarth
Bowsman
Garson
Gretna
McCreary
Minitonas
Napinka
Plum Coulee
St. Pierre Jolys
Shoal Lake
Waskada
Wawanesa

1979

L.G.D.

Alexander
Mountain North
Mountain South

N. Man.

Barrows
Camperville
Cormorant
Duck Bay
Moose Lake

1980

R.M.

Blanshard
Oakland
Rosser
Russell
St. Andrews
Silver Creek
Stanley
Turtle Mountain

Towns

Birtle
Grandview
Melita
Morden
Roblin
Snow Lake

Villages

Manitou

L.G.D.

Consol
Mystery Lake

N. Man.

Beaver Creek
Berens River
Hecla Island
Island View
Leaside Beach
Matheson Island
Pine Dock
Wabowden

1981

R.M.

Edward
Louise
Pembina
Rossburn
Swan River
Winchester

Towns

Carberry
Leaf Rapids
Neepawa

Villages

Crystal City
Gilbert Plains
Pilot Mound
St. Claude

City

Thompson

L.G.D.

Gillam

N. Man.

Aghaming
Bissett
Brochet
Easterville
God's Lake Narrows
Manigotagan
Nelson House
Ponton
Seymourville

1982

R.M.

Brenda
Franklin
Lorne
Minitonas
Montcalm
Portage la Prairie
Saskatchewan
Shell River
Shellmouth
St. Clements
Strathclair
Whitemouth

Towns

Emerson
Minnedosa
Virden

Villages

Ethelbert
Notre Dame
Ste. Rose du Lac
Somerset
Winnipegosis

L.G.D.

Grand Rapids
Lynn Lake
Reynolds

N. Man.

Cross Bay
Ilford
Island Lake Area
Little Grand Rapids
Loon Straits
Norway House
Pikwitonei
Red Sucker Lake
Sherridon-Cold Lake
St. Theresa Point
Thicket Portage

1983

R.M.

Albert
Arthur
Boulton
Cameron
Clanwilliam
Coldwell
Eriksdale
Gimli
Glenwood
Hillsburg
Minto
Morris
North Norfolk
Odanah
Roland
Thompson

Towns

Boissevain
The Pas
Winnipeg Beach

City

Brandon

Villages

Cartwright
Hamiota
MacGregor

L.G.D.

Churchill
Piney
Stuartburn

N. Man.

Anama Bay
Homebrook
Lake St. Andrews
Lake St. George
Princess Harbour
Wekusko

EXHIBIT 10

MUNICIPALITIES REASSESSED IN 1982

District	Completed For Use in 1983	Commenced But Not Completed	Percent Completed
Dauphin	R.M. of Boulton R.M. of Hillsburg	R.M. of Gilbert Plains R.M. of Grandview R.M. of Dauphin	80% 70% 10%
Minnedosa	R.M. of Clanwilliam R.M. of Minto R.M. of Odanah Village of Hamiota	L.G.D. of Park R.M. of Rosedale	33% 18%
Morden	R.M. of Morris R.M. of Roland R.M. of Thompson Village of Cartwright		
Souris	R.M. of Albert R.M. of Arthur R.M. of Cameron R.M. of Glenwood Town of Boissevain	R.M. of Pipestone R.M. of Wallace	50% 50%
Thompson	L.G.D. of Churchill Northern Manitoba: Wekusko	City of Flin Flon	50%
Brandon	City of Brandon		
Portage	R.M. of Coldwell R.M. of Eriksdale R.M. of North Norfolk Village of MacGregor		
Selkirk	R.M. of Gimli Town of Winnipeg Beach	R.M. of Lac du Bonnet	6%
Steinbach	L.G.D. of Stuartburn L.G.D. of Piney	R.M. of Ritchot	50%
Swan River	Town of The Pas		

EXHIBIT 11

ASSESSMENT ROLL ENTRIES REASSESSED IN 1982

District	Total Entries in District	Total Assessed in 1982	Percent Reassessed
Dauphin	32,881	3,680	11.2%
Minnedosa	40,219	3,826	9.5%
Morden	44,809	5,758	12.9%
Souris	36,465	6,316	17.3%
Thompson	13,175	1,745	13.3%
Brandon	26,448	3,544	9.7%
Portage	39,162	4,108	10.5%
Selkirk	67,168	4,354	6.5%
Steinbach	39,763	2,428	6.1%
Swan River	19,608	2,270	11.6%
TOTAL	359,698	38,029	10.6%

Includes Real Property, Business and Personal Property

EXHIBIT 12

PROPOSED FIVE YEAR
REASSESSMENT PROGRAM
NO. OF ASSESSMENT ROLL ENTRIES TO BE REASSESSED

District	No. of Properties in District	1983	1984	1985	1986	1987	Total
Dauphin	32,881	6,396	6,873	6,319	6,407	6,886	32,881
Minnedosa	40,219	3,200 475*	3,842	2,698 900*	3,792	3,495	18,402
Morden	44,809	6,922	7,617	7,200	7,122	6,724	35,585
Souris	36,465	8,224	5,752	8,291	7,794	6,404	36,465
Thompson	13,175	1,675	1,800	2,140	1,061	1,182	7,858
Brandon	26,448	3,918	2,742	3,482	3,500	3,500	17,142
Portage	39,162	1,221 1,552*	5,128	7,051	3,319	5,249	23,520
Selkirk	67,168	9,374	6,926	9,155	8,818	8,978	43,251
Steinbach	39,763	6,019	3,597	6,290	6,750	4,472	27,128
Swan River	19,608	1,241*	588*	2,128	1,020	1,311	6,288
TOTAL	356,698	50,217	44,865	55,654	49,583	48,201	248,520
Percentage	100.00	14.0%	12.6%	15.6%	13.9%	13.5%	69.6%

* Exempt farm buildings and/or dwellings

EXHIBIT 13

REASSESSMENT PROGRAM

1983

Dauphin	Roll Entries
R.M. of Dauphin	3,240
R.M. of Gilbert Plains	1,742
R.M. of Grandview	1,414
	6,396

Minnedosa	
R.M. of Rosedale	1,624
R.M. of Russell	225*
R.M. of Silver Creek	250*
L.G.D. of Park	1,576
	3,200
	475*

Morden	
R.M. of Argyle	1,850
R.M. of Dufferin	2,118
R.M. of Roblin	1,362
R.M. of Victoria	1,592
	6,922

Souris	
R.M. of Archie	1,097
R.M. of Pipestone	2,892
R.M. of Wallace	3,121
Town of Souris	1,141
	8,224

Thompson	
City of Flin Flon	1,600
Cross Lake	75
	1,675

Brandon	Roll Entries
R.M. of Daly	1,190
R.M. of Elton	1,271
R.M. of North Cypress	400*
City of Brandon	1,057
	3,518
	400*

Portage	
R.M. of Lakeview	1,221
R.M. of Macdonald	553*
R.M. of Portage	525*
R.M. of Woodlands	474*
	1,221
	1,552*

Selkirk	
R.M. of Lac du Bonnet	4,192
Village of Teulon	630
L.G.D. of Armstrong	3,735
Northern Manitoba:	
Dallas Red Rose	340
Fisher Bay Settlement	85
Fishing Lake	9
Harwill	145
Miscellaneous	236
Sasaginnigak	2
	9,374

Steinbach	
R.M. of Ritchot	2,416
R.M. of Springfield (Pt.)	3,603
	6,019

Swan River	
R.M. of Minitonas	397*
R.M. of Swan River	744*
	1,241*

* Exempt farm bldgs. and/or dwellings

EXHIBIT 14

REASSESSMENT PROGRAM

1984

Dauphin	Roll Entries
R.M. of Ochre River	1,485
R.M. of Ste. Rose	1,335
Town of Dauphin	4,053
	6,873

Minnedosa	
R.M. of Blanshard	380*
R.M. of Langford	1,082
R.M. of Lansdowne	1,480
R.M. of Miniota	550*
R.M. of Rossburn	350*
	2,562
	1,280*

Morden	
R.M. of Grey	2,479
R.M. of South Norfolk	1,553
R.M. of Rhineland	3,585
	7,617

Souris	
R.M. of Sifton	1,907
R.M. of Strathcona	1,347
R.M. of Woodworth	1,780
Village of Elkhorn	391
Town of Oak Lake	327
	5,752

Thompson	
City of Thompson	1,800
	1,800

Brandon	Roll Entries
R.M. of Oakland	280*
R.M. of South Cypress	1,517
Village of Wawanesa	263
Town of Rivers	682
	2,462
	280*

Portage	
R.M. of Siglunes	2,428
R.M. of Westbourne	2,700
	5,128

Selkirk	
R.M. of Victoria Beach	1,413
Village of Arborg	700
Village of Dunnottar	1,589
Village of Riverton	554
Town of Stonewall	1,308
L.G.D. of Pinawa	971
Northern Manitoba:	
Beaver Creek	4
Berens River	123
Big Black River	17
Hecla Island	12
Island View	16
Leaside Beach	26
Matheson Island	112
Pine Dock	47
Miscellaneous	34
	6,926

Steinbach	
R.M. of Springfield (Pt.)	3,000
Village of Ste. Anne	597
	3,597

Swan River	
L.G.D. of Consol	194*
L.G.D. of Mountain S.	231*
L.G.D. of Mountain N.	163*
	588*

EXHIBIT 15

REASSESSMENT PROGRAM

1985

Dauphin	Roll Entries
R.M. of Lawrence	1,612
Village of Ste. Rose	501
L.G.D. of Alonsa	4,206
	6,319

Minnedosa	
R.M. of Glenella	1,022
R.M. of Hamiota	350*
R.M. of Harrison	1,676
R.M. of Shoal Lake	550*
	2,698
	900*

Morden	
R.M. of Louise	1,742
R.M. of Pembina	2,485
R.M. of Stanley	2,973
	7,200

Souris	
R.M. of Morton	1,671
R.M. of Riverside	1,431
R.M. of Turtle Mountain	1,927
R.M. of Whitewater	1,274
Town of Hartney	429
Town of Killarney	1,559
	8,291

Thompson	
City of Thompson	1,800
Wabowden	340
	2,140

Brandon	Roll Entries
R.M. of Cornwallis	1,591
R.M. of Whitehead	1,441
Village of Glenboro	450
	3,482

Portage	
R.M. of Cartier	2,084
L.G.D. of Grahamdale	4,967
	7,051

Selkirk	
Town of Selkirk	3,972
L.G.D. of Alexander	4,500
Northern Manitoba:	
Aghaming	14
Bissett	277
Manigotagan	211
Seymourville	78
Miscellaneous	103
	9,155

Steinbach	
R.M. of Ste. Anne	2,218
R.M. of Tache	3,527
Village of Niverville	545
	6,290

Swan River	
Town of Swan River	2,128
	2,128

EXHIBIT 16

REASSESSMENT PROGRAM

1986

Dauphin	Roll Entries
R.M. of Ethelbert	1,605
R.M. of Mossey River	2,302
Village of Ethelbert	367
Village of Winnipegosis	640
Northern Manitoba (Pt.)	1,493
	6,407

Minnedosa	
R.M. of Birtle	1,649
Village of Binscarth	313
Village of Erickson	363
Village of Rossburn	477
Town of Russell	990
	3,792

Morden	
R.M. of Lorne	2,245
R.M. of Montcalm	1,620
Village of Plum Coulee	343
Village of Treherne	500
Town of Carman	1,296
Town of Morris	1,118
	7,122

Souris	
R.M. of Arthur	1,527
R.M. of Brenda	1,458
R.M. of Edward	1,569
R.M. of Winchester	1,430
Village of Napinka	147
Village of Waskada	219
Town of Deloraine	680
Town of Melita	764
	7,794

Thompson	
South Indian Lake	191
L.G.D. of Mystery Lake	276
God's Lake Narrows	52
Town of Leaf Rapids	542
	1,061

Brandon	Roll Entries
Town of Carberry	785
City of Brandon (Pt.)	2,715
	3,500

Portage	
R.M. of St.Francois X.	614
R.M. of St. Laurent	2,061
Town of Gladstone	617
	3,319

Selkirk	
R.M. of Bifrost	2,951
R.M. of East St. Paul	1,677
R.M. of Rockwood	1,500
Village of Lac du Bonnet	603
Village of Powerview	340
L.G.D. of Alexander	1,594
Northern Manitoba:	
Island Lake Area	73
Little Grand Rapids	33
Loon Straits	16
Red Sucker Lake	20
St. Theresa Point	11
	8,818

Steinbach	
R.M. of Hanover	3,868
Town of Steinbach	2,882
	6,750

Swan River	
Village of Benito	364
Village of Bowsman	278
Village of Minitonas	378
	1,020

REASSESSMENT PROGRAM

1987

Dauphin	Roll Entries
R.M. of Boulton	830
R.M. of Hillsburg	802
R.M. of Shellmouth	1,393
R.M. of Shell River	1,610
Village of Gilbert Plains	549
Town of Grandview	663
Town of Roblin	1,039
	6,886

Minnedosa	
R.M. of Ellice	993
R.M. of McCreary	944
Village of McCreary	433
Village of St. Lazare	187
Village of Shoal Lake	541
Town of Rapid City	397
	3,495

Morden	
Village of Gretna	291
Town of Altona	1,418
Town of Morden	2,432
Town of Winkler	2,583
	6,724

Souris	
R.M. of Albert	1,334
R.M. of Cameron	1,444
R.M. of Glenwood	1,044
Town of Boissevain	979
Town of Virden	1,603
	6,404

Thompson	
L.G.D. of Gillam	999
Ponton	5
Brochet	71
Easterville	74
Nelson House	33
	1,182

Brandon	Roll Entries
City of Brandon	3,500
	3,500

Portage	
City of Portage	5,249
	5,249

Selkirk	
R.M. of Brokenhead	2,260
R.M. of Rockwood	2,622
R.M. of West St. Paul	1,484
Town of Beausejour	1,469
Northern Manitoba:	
Anama Bay	49
Princess Harbour	48
Homebrook	970
Lake St. George & St. Andrews	68
Miscellaneous	8
	9,878

Steinbach	
R.M. of DeSalaberry	2,430
R.M. of La Broquerie	1,582
Village of St. Pierre	460
	4,472

Swan River	
Northern Manitoba	1,311
	1,311

EXHIBIT 18

MUNICIPALITIES NOT INCLUDED IN 5 YEAR REASSESSMENT PROGRAM

Dauphin

Village of Ethelbert

Minnedosa

R.M. of Clanwilliam
R.M. of Minto
R.M. of Odanah
R.M. of Saskatchewan
R.M. of Strathclair
Village of Hamiota
Town of Birtle
Town of Minnedosa
Town of Neepawa

Morden

R.M. of Morris
R.M. of Roland
R.M. of Thompson
Village of Cartwright
Village of Crystal City
Village of Manitou
Village of Notre Dame
Village of Pilot Mound
Village of St. Claude
Village of Somerset
Town of Emerson

Thompson

Town of Snow Lake
L.G.D. of Churchill
L.G.D. of Lynn Lake
L.G.D. of Grand Rapids

Portage

R.M. of Coldwell
R.M. of Eriksdale
R.M. of North Norfolk
R.M. of Rosser
R.M. of Woodlands
Village of MacGregor

Selkirk

R.M. of Gimli
R.M. of St. Andrews
R.M. of St. Clements
Village of Garson
Town of Gimli
Town of Winnipeg Beach
L.G.D. of Fisher

Steinbach

R.M. of Franklin
R.M. of Whitemouth
L.G.D. of Piney
L.G.D. of Reynolds
L.G.D. of Stuartburn

Swan River

R.M. of Minitonas
R.M. of Swan River
Town of The Pas
L.G.D. of Consol
L.G.D. of Mountain

EXHIBIT 19

COMPARISON OF TAXABLE REAL PROPERTY ASSESSMENTS FOR 1982 AND 1983

BY ASSESSMENT DISTRICTS

($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	39,474	34,845	5,974		1,961	675	82,929	
1982	38,215	34,440	5,950		1,929	635	81,169	
Change	1,259	405	24		32	40	1,760	(2.2%)
Minnedosa								
1983	82,573	26,098	8,860		3,572		121,103	
1982	81,027	25,748	8,495		3,411		118,681	
Change	1,546	350	365		161		2,422	(2.0%)
Morden								
1983	137,691	52,851	13,061				203,603	
1982	136,618	51,263	12,618				200,499	
Change	1,073	1,588	443				3,104	(1.5%)
Souris								
1983	84,146	33,189	1,765				119,100	
1982	82,452	32,743	1,729				116,924	
Change	1,694	446	36				2,176	(1.9%)
Thompson								
1983		14,980		45,390	5,807	2,844	69,021	
1982		14,640		45,124	6,602	2,777	69,143	
Change		340		266	-795	67	-122	(-0.2%)
Brandon								
1983	39,568	5,545	2,739	110,615			158,467	
1982	38,761	5,480	2,689	109,220			156,150	
Change	807	65	50	1,395			2,317	(1.5%)
Portage								
1983	99,868		1,502	37,677	2,734		141,781	
1982	89,736		1,509	37,208	2,696		131,149	
Change	10,132		-7	469	38		10,632	(8.1%)
Selkirk								
1983	143,864	43,674	11,249		24,626	1,887	225,300	
1982	135,169	40,994	10,928		23,696	1,782	212,569	
Change	8,695	2,680	321		930	105	12,731	(6.0%)
Steinbach								
1983	118,160	22,124	8,566		11,201		160,051	
1982	116,100	21,690	8,411		8,090		154,291	
Change	2,060	434	155		3,111		5,760	(3.7%)
Swan River								
1983	16,976	29,460	2,662		9,821	1,090	60,009	
1982	16,860	29,061	2,620		9,791	975	59,307	
Change	116	399	42		30	115	702	(1.2%)
TOTAL								
1983	762,320	262,766	56,378	193,682	59,722	6,496	1,341,364	
1982	734,938	256,059	54,949	191,552	56,215	6,169	1,299,882	
Change	27,382	6,707	1,429	2,130	3,507	327	41,482	
% Change	3.7%	2.6%	2.6%	1.1%	6.2%	5.3%	3.2%	

EXHIBIT 20

COMPARISON OF BUSINESS ASSESSMENTS FOR 1982 AND 1983

BY ASSESSMENT DISTRICTS

($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	224	1,511	283		17	11	2,046	
1982	216	1,544	300		16	11	2,087	
Change	8	-33	-17		1	0	-41	(-2.0%)
Minnedosa								
1983	707	1,478	423		24		2,632	
1982	672	1,447	407		24		2,550	
Change	35	31	16		0		82	(3.2%)
Morden								
1983	1,883	3,250	787				5,920	
1982	1,808	3,214	774				5,796	
Change	75	36	13				124	(2.1%)
Souris								
1983	630	1,554	59				2,243	
1982	673	1,442	58				2,173	
Change	-43	112	1				70	(3.2%)
Thompson								
1983		607		2,976	721	176	4,480	
1982		603		2,971	691	177	4,442	
Change		4		5	30	-1	38	(0.9%)
Brandon								
1983	377	269	98	10,280			11,024	
1982	426	266	97	9,824			10,613	
Change	-49	3	1	456			411	(3.9%)
Portage								
1983	1,601		46	2,566	37		4,250	
1982	1,088		46	2,425	38		3,597	
Change	513		0	141	-1		653	(18.2%)
Selkirk								
1983	2,508	1,788	382		178	106	4,962	
1982	2,073	1,708	375		173	91	4,420	
Change	435	80	7		5	15	542	(12.3%)
Steinbach								
1983	1,682	1,003	380		206		3,271	
1982	1,654	999	365		164		3,182	
Change	28	4	15		42		89	(2.8%)
Swan River								
1983	119	1,898	151		164	16	2,348	
1982	115	1,877	149		165	16	2,322	
Change	4	21	2		-1	0	26	(1.1%)
TOTAL								
1983	9,731	13,358	2,609	15,822	1,347	309	43,176	
1982	8,725	13,100	2,571	15,220	1,271	295	41,182	
Change	1,006	258	38	602	76	14	1,994	
% Change	11.5%	2.0%	1.5%	4.0%	6.0%	4.8%	4.9%	

EXHIBIT 21

COMPARISON OF PERSONAL PROPERTY ASSESSMENTS FOR 1982 AND 1983

BY ASSESSMENT DISTRICTS

($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	124	449	45				618	
1982	102	424	47				573	
Change	22	25	-2				45	(7.9%)
Minnedosa								
1983	75	392	101				568	
1982	74	391	101				566	
Change	1	1	0				2	(0.4%)
Morden								
1983	143	872	56				1,071	
1982	134	796	54				984	
Change	9	76	2				87	(8.9%)
Souris								
1983	4,310	160					4,470	
1982	4,102	157					4,259	
Change	208	3					211	(5.0%)
Thompson								
1983		5,908		336	252	34	6,530	
1982		5,925		342	21	34	6,322	
Change		-17		-6	231	0	208	(3.3%)
Brandon								
1983	89	135		1,679			1,903	
1982	69	135		1,656			1,860	
Change	20	0		23			43	(2.3%)
Portage								
1983	1,633		40	615	874		3,162	
1982	1,607		39	611	874		3,131	
Change	26		1	4	0		31	(1.0%)
Selkirk								
1983	1,444	695	27				2,166	
1982	1,489	694	27				2,210	
Change	-45	1	0				-44	(-2.0%)
Steinbach								
1983	1,361	322	134		562		2,379	
1982	1,120	320	132		214		1,786	
Change	241	2	2		348		593	(33.2%)
Swan River								
1983	30	56	3		311		400	
1982	30	58	3		311		402	
Change	0	-2	0		0		-2	(-0.5%)
TOTAL								
1983	9,209	8,989	406	2,630	1,999	34	23,267	
1982	8,727	8,900	403	2,609	1,420	34	22,093	
Change	482	89	3	21	579	0	1,174	
% Change	5.5%	1.0%	0.8%	0.8%	40.8%	0%	5.3%	

EXHIBIT 22

COMPARISON OF TOTAL TAXABLE ASSESSMENTS
FOR 1982 AND 1983 BY ASSESSMENT DISTRICTS
($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	39,822	36,804	6,301		1,978	687	85,592	
1982	38,532	36,409	6,297		1,945	646	83,829	
Change	1,290	395	4		33	41	1,763	(2.1%)
Minnedosa								
1983	83,355	27,968	9,384		3,596		124,303	
1982	81,773	27,586	9,003		3,435		121,797	
Change	1,582	382	381		161		2,506	(2.1%)
Morden								
1983	139,716	56,973	13,904				210,593	
1982	138,560	55,272	13,447				207,279	
Change	1,156	1,701	457				3,314	(1.6%)
Souris								
1983	89,085	34,904	1,823				125,812	
1982	87,227	34,342	1,787				123,356	
Change	1,858	562	36				2,456	(2.0%)
Thompson								
1983		21,494		48,703	6,780	3,053	80,030	
1982		21,168		48,437	7,314	2,988	79,907	
Change		326		266	-534	65	123	(0.2%)
Brandon								
1983	40,033	5,949	2,838	122,574			171,394	
1982	39,256	5,881	2,786	120,700			168,623	
Change	777	68	52	1,874			2,771	(1.7%)
Portage								
1983	103,102		1,588	40,858	3,645		149,193	
1982	92,431		1,594	40,244	3,608		137,877	
Change	10,671		-6	614	37		11,316	(8.2%)
Selkirk								
1983	147,815	46,157	11,658		24,803	1,994	232,427	
1982	138,731	43,396	11,330		23,869	1,873	219,199	
Change	9,084	2,761	328		934	121	13,228	(6.0%)
Steinbach								
1983	121,204	23,449	9,079		11,969		165,701	
1982	118,874	23,010	8,908		8,468		159,260	
Change	2,330	439	171		3,501		6,441	(4.1%)
Swan River								
1983	17,125	31,414	2,817		10,296	1,105	62,757	
1982	17,004	30,996	2,773		10,267	991	62,031	
Change	121	418	44		29	114	726	(1.2%)
TOTAL								
1983	781,257	285,112	59,392	212,135	63,067	6,839	1,407,802	
1982	752,388	278,060	57,925	209,381	58,906	6,498	1,363,158	
Change	28,869	7,052	1,467	2,754	4,161	341	44,644	
% Change	3.8%	2.5%	2.5%	1.3%	7.1%	5.3%	3.3%	

EXHIBIT 23

COMPARISON OF EXEMPT GRANT-IN-LIEU ASSESSMENTS
FOR 1982 AND 1983 BY ASSESSMENT DISTRICTS
($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	1,930	3,390	437		1,527	472	7,756	
1982	1,168	3,382	430		1,270	461	6,711	
Change	762	8	7		257	11	1,045	(15.6%)
Minnedosa								
1983	1,668	1,250	495		193		3,606	
1982	1,049	1,264	504		128		2,945	
Change	619	-14	-9		65		661	(22.4%)
Morden								
1983	847	1,938	575				3,360	
1982	867	1,933	538				3,338	
Change	-20	5	37				22	(0.7%)
Souris								
1983	1,359	1,360	98				2,817	
1982	1,047	1,386	98				2,531	
Change	312	-26	0				286	(11.3%)
Thompson								
1933		3,185		8,089	7,286	2,624	21,184	
1982		3,174		8,016	10,653	2,732	24,575	
Change		11		73	-3,367	-108	-3,391	(-13.8%)
Brandon								
1983	10,582	275	100	18,061			29,018	
1982	10,028	282	100	17,473			27,883	
Change	554	-7	0	588			1,135	(4.1%)
Portage								
1983	6,914		47	5,472	1,326		13,759	
1982	3,946		47	5,420	557		9,970	
Change	2,968		0	52	769		3,789	(38.0%)
Selkirk								
1983	11,093	6,050	765		2,970	897	21,775	
1982	10,608	6,152	766		2,970	782	21,278	
Change	485	-102	-1		0	115	497	(2.3%)
Steinbach								
1983	2,189	392	234		855		3,670	
1982	2,156	410	233		555		3,354	
Change	33	-18	1		300		316	(9.4%)
Swan River								
1983	229	4,178	150		2,275	658	7,490	
1982	233	4,169	150		2,178	631	7,361	
Change	-4	9	0		97	27	129	(1.8%)
TOTAL								
1983	36,811	22,018	2,901	31,622	16,432	4,651	114,435	
1982	31,102	22,152	2,866	30,909	18,311	4,606	109,946	
Change	5,709	-134	35	713	-1,879	45	4,489	
% Change	18.4%	-0.6%	1.2%	2.3%	-10.3%	1.0%	4.1%	

EXHIBIT 24

COMPARISON OF EXEMPT NO GRANT ASSESSMENTS
FOR 1982 AND 1983 BY ASSESSMENT DISTRICTS
($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	2,137	5,876	2,055		728	391	11,187	
1982	2,681	5,888	2,044		905	387	11,905	
Change	-544	-12	11		-177	4	-718	(-6.0%)
Minnedosa								
1983	2,593	5,375	2,418		135		10,521	
1982	3,127	5,243	2,365		204		10,939	
Change	-534	132	53		-69		-418	(-3.8%)
Morden								
1983	4,988	9,149	3,244				17,381	
1982	4,584	9,341	3,249				17,174	
Change	404	-192	-5				207	(1.2%)
Souris								
1983	3,291	6,669	534				10,494	
1982	3,030	6,424	512				9,966	
Change	261	245	22				528	(5.3%)
Thompson								
1983		2,242		12,249	15,512	2,339	32,342	
1982		2,236		12,395	16,609	2,239	33,479	
Change		6		-146	-1,097	100	-1,137	(-3.4%)
Brandon								
1983	1,650	1,509	868	22,578			26,605	
1982	1,565	1,476	869	22,234			26,144	
Change	85	33	-1	344			461	(1.8%)
Portage								
1983	17,383		445	4,734	1,592		24,154	
1982	11,885		437	4,779	2,456		19,557	
Change	5,498		8	-45	-864		4,597	(23.5%)
Selkirk								
1983	10,555	9,004	2,546		14,643	937	37,685	
1982	10,506	8,761	2,485		14,864	781	37,397	
Change	49	243	61		-221	156	288	(0.8%)
Steinbach								
1983	32,676	4,067	2,158		11,600		50,501	
1982	43,743	4,032	2,220		13,692		63,687	
Change	-11,067	35	-62		-2,092		-13,186	(-20.7%)
Swan River								
1983	727	6,962	737		1,878	847	11,151	
1982	700	6,967	740		1,933	791	11,131	
Change	27	-5	-3		-55	56	20	(0.2%)
TOTAL								
1983	76,000	50,853	15,005	39,561	46,088	4,514	232,021	
1982	81,821	50,368	14,921	39,408	50,663	4,198	241,379	
Change	-5,821	485	84	153	-4,575	316	-9,358	
% Change	-7.1%	1.0%	0.6%	0.4%	-9.0%	7.5%	-3.9%	

EXHIBIT 25

COMPARISON OF EXEMPT FARM BUILDING ASSESSMENTS
FOR 1982 AND 1983 BY ASSESSMENT DISTRICTS
($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	2,531	34	75		14	1	2,655	
1982	1,146	34	72		14	1	1,267	
Change	1,385	0	3		0	0	1,388	(+109.6%)
Minnedosa								
1983	8,198	179	36		9		8,422	
1982	6,155	174	39		1		6,369	
Change	2,043	5	-3		8		2,053	(+32.2%)
Morden								
1983	16,538	327	160				17,025	
1982	9,917	311	161				10,389	
Change	6,621	16	-1				6,636	(+63.9%)
Souris								
1983	10,626	30					10,656	
1982	5,865	28					5,893	
Change	4,761	2					4,763	(+80.8%)
Thompson								
1983								
1982								
Change								
Brandon								
1983	3,866	21	13				3,900	
1982	3,605	20	13				3,638	
Change	261	1	0				262	(+7.2%)
Portage								
1983	9,054		1	10	546		9,611	
1982	4,513		1	10	549		5,073	
Change	4,541		0	0	-3		4,538	(+31.7%)
Selkirk								
1983	11,792	48	5		1,754	125	13,724	
1982	11,280	48	5		1,516	108	12,957	
Change	512	0	0		238	17	767	(+5.9%)
Steinbach								
1983	29,062	201	82		1,327		30,672	
1982	27,436	201	82		1,324		29,043	
Change	1,626	0	0		3		1,629	(+5.6%)
Swan River								
1983	2,125				834	2	2,961	
1982	2,127				827	2	2,956	
Change	-2				7	0	5	(+0.2%)
TOTAL								
1983	93,792	840	372	10	4,484	128	99,626	
1982	72,044	816	373	10	4,231	111	77,585	
Change	21,748	24	-1	0	253	17	22,041	
% Change	30.2%	3.0%	0%	0%	6.0%	15.3%	28.4%	

EXHIBIT 26

COMPARISON OF TOTAL EXEMPT ASSESSMENTS
FOR 1982 AND 1983 BY ASSESSMENT DISTRICTS
($1,000.)

	Rural	Towns	Villages	Cities	L.G.D.	Northern Manitoba	Total	
Dauphin								
1983	6,599	9,300	2,566		2,269	864	21,598	
1982	4,994	9,304	2,546		2,190	849	19,883	
Change	1,605	-4	20		79	15	1,715	(8.6%)
Minnedosa								
1983	12,458	6,804	2,950		337		22,549	
1982	10,331	6,682	2,908		333		20,254	
Change	2,127	122	42		4		2,295	(11.3%)
Norden								
1983	22,373	11,414	3,979				37,766	
1982	15,368	11,585	3,948				30,901	
Change	7,005	-171	31				6,865	(22.2%)
Souris								
1983	15,275	8,060	631				23,966	
1982	9,941	7,838	610				18,389	
Change	5,334	222	21				5,577	(30.3%)
Thompson								
1983		5,426		20,339	22,797	4,964	53,526	
1982		5,410		20,410	27,262	4,972	58,054	
Change		16		-71	-4,465	-8	-4,528	(-7.8%)
Brandon								
1983	16,098	1,805	981	40,639			59,523	
1982	15,198	1,777	983	39,707			57,665	
Change	900	28	-2	932			1,858	(3.2%)
Portage								
1983	33,351		492	10,216	3,464		47,523	
1982	20,345		484	10,209	3,562		34,600	
Change	13,006		8	7	-98		12,923	(37.4%)
Selkirk								
1983	33,440	15,101	3,316		19,368	1,959	73,184	
1982	32,394	14,961	3,256		19,351	1,671	71,633	
Change	1,046	140	60		17	288	1,551	(2.2%)
Steinbach								
1983	47,014	4,552	2,462		14,348		68,376	
1982	45,899	4,442	2,453		14,247		67,041	
Change	1,115	110	9		101		1,335	(2.0%)
Swan River								
1983	3,081	11,140	887		4,987	1,506	21,601	
1982	3,060	11,136	890		4,938	1,424	21,448	
Change	21	4	-3		49	82	153	(0.8%)
TOTAL								
1983	189,689	73,602	18,264	71,194	67,570	9,293	429,612	
1982	157,530	73,135	18,078	70,326	71,883	8,916	399,868	
Change	32,159	467	186	868	-4,313	377	29,744	
% Change	20.4%	0.6%	1.0%	1.2%	-6.0%	4.2%	7.4%	

EXHIBIT 27

STATEMENT OF EQUALIZED ASSESSMENT
1983

CITIES

Brandon	121,535,250	2.4%	Thompson	30,535,210	-(6.2%)
Flin Flon	15,904,230	5.2%	Winnipeg	1,924,070,670	1.6%
Portage	37,457,240	2.6%	TOTAL	2,129,502,600	1.6%

TOWNS

Altona	8,513,760	5.1%	Morden	15,605,470	3.7%
Beausejour	6,415,590	1.0%	Morris	4,181,750	2.4%
Birtle	1,752,770	1.0%	Neepawa	10,132,430	1.2%
Boissevain	4,042,750	2.1%	Oak Lake	657,140	0.7%
Carberry	3,034,010	2.6%	Rapid City	674,140	-(1.2%)
Carman	7,275,830	1.9%	Rivers	2,373,040	1.1%
Dauphin	29,839,400	0.7%	Roblin	4,978,320	2.7%
Deloraine	2,970,640	2.1%	Russell	4,815,920	4.0%
Emerson	1,667,600*	6.8%	Selkirk	24,880,960	2.5%
Gimli	4,326,800	1.0%	Snow Lake	3,084,580	-(18.0%)
Gladstone	2,125,670	0.6%	Souris	4,102,870	0.5%
Grandview	2,392,160	2.6%	Steinbach	18,985,920	2.4%
Hartney	1,039,450	1.1%	Stonewall	4,833,480	2.6%
Killarney	7,007,660	1.1%	Swan River	13,803,140	1.3%
Leaf Rapids	8,591,520	-(29.0%)	The Pas	19,565,630	1.9%
Melita	2,919,040	2.1%	Virden	8,160,710*	2.1%
Minnedosa	7,637,390*	8.9%	Winkler	16,335,370	4.4%
			Winnipeg Beach	2,739,950	2.9%
			TOTAL	261,462,860	0.6%

*Reassessment

STATEMENT OF EQUALIZED ASSESSMENT

1983

VILLAGES

Arborg	2,239,620	-(0.4%)	Napinka	168,020	1.5%
Benito	1,101,370	8.6%	Niverville	2,614,720	0.5%
Binscarth	672,120	2.7%	Notre Dame	1,039,810*	4.1%
Bowsman	706,130	0.7%	Pilot Mound	1,910,540	0.8%
Cartwright	566,580	-(5.2%)	Plum Coulee	1,227,150	2.3%
Crystal City	1,110,980	1.6%	Powerview	788,160	0.4%
Dunnottar	2,184,590	1.8%	Riverton	954,640	1.9%
Elkhorn	988,100	4.2%	Ste. Anne	2,756,730	2.0%
Erickson	1,214,110	1.2%	Rossburn	1,519,640	2.5%
Ethelbert	770,280*	6.7%	St. Claude	1,385,440	9.2%
Garson	573,720	3.2%	St. Lazare	594,470	-(1.0%)
Gilbert Plains	1,924,200	0.4%	St. Pierre	2,117,370	0.7%
Glenboro	1,612,640	1.1%	Ste. Rose du Lac	1,887,010*	4.8%
Gretna	844,530	0.4%	Shoal Lake	1,845,780	1.0%
Hamiota	1,760,220	2.9%	Somerset	1,109,420*	-(4.2%)
Lac du Bonnet	2,521,770	6.0%	Teulon	2,152,760	4.9%
MacGregor	1,549,530	0.0%	Treherne	1,832,380	3.3%
McCreary	1.187,900	1.8%	Waskada	497,050	1.1%
Manitou	2,281,320	1.1%	Wawanesa	912,260	8.1%
Minitonas	1,060,370	-(1.2%)	Winnipegosis	1,239,630*	0.6%
			TOTAL	55,423,060	2.1%

*Reassessment

STATEMENT OF EQUALIZED ASSESSMENT

1983

RURAL MUNICIPALITIES

Albert	3,205,270	0.1%	Ethelbert	2,062,720	8.2%
Archie	3,313,910	2.7%	Franklin	8,665,060*	32.6%
Argyle	5,305,140	1.4%	Gilbert Plains	5,346,990	1.6%
Arthur	4,227,180	-(0.4%)	Gimli	11,553,790	2.2%
Bifrost	6,258,100	1.7%	Glenella	2,243,970	-(0.5%)
Birtle	5,307,160	-(0.7%)	Glenwood	4,420,490	0.5%
Blanshard	5,030,490	-(0.4%)	Grandview	4,523,820	1.8%
Boulton	1,854,570	4.1%	Grey	10,062,770	1.3%
Brenda	5,796,250*	10.4%	Hamiota	5,063,160	0.0%
Brokenhead	8,645,240	2.8%	Hanover	15,328,730	2.5%
Cameron	3,484,100	0.1%	Harrison	4,282,470	1.5%
Cartier	9,302,680	1.6%	Hillsburg	1,366,120	4.8%
Clanwilliam	1,370,780	1.3%	La Broquerie	3,633,640	5.9%
Coldwell	2,309,130	3.6%	Lac du Bonnet	7,080,070	2.6%
Cornwallis	9,366,180	6.9%	Lakeview	2,016,020	2.5%
Daly	5,944,870	0.4%	Langford	3,075,170	1.5%
Dauphin	7,998,440	2.3%	Lansdowne	3,231,640	-(0.1%)
De Salaberry	10,042,700	1.5%	Lawrence	1,802,570	0.6%
Dufferin	12,359,500	1.8%	Lorne	9,357,980*	5.2%
East St. Paul	11,290,130	2.3%	Louise	7,843,940	-(0.6%)
Edward	4,097,010	0.2%	Macdonald	18,864,910	1.6%
Ellice	2,241,740	20.1%	McCreary	2,172,370	1.7
Elton	6,348,390	0.2%	Miniota	5,680,170	2.5%
Eriksdale	1,509,380	2.2%	Minitonas	6,432,420	10.1%

*Reassessment

RURAL MUNICIPALITIES (Cont.)

Minto	2,657,650	0.3%
Montcalm	6,227,370*	1.8%
Morris	15,078,440	0.4%
Morton	6,229,500	2.7%
Mossey River	2,315,140	0.5%
North Cypress	12,242,220	32.9%
North Norfolk	8,193,040	1.2%
Oakland	5,195,470	-(0.4%)
Ochre River	2,697,000	1.2%
Odanah	2,900,770	-(0.2%)
Pembina	10,441,730	0.5%
Pipestone	8,578,480	0.6%
Portage	30,878,320*	23.4%
Rhineland	17,290,990	0.0%
Ritchot	12,327,530	0.7%
Riverside	4,296,190	0.3%
Roblin	4,484,480	0.2%
Rockwood	15,704,460	1.1%
Roland	7,071,380	0.3%
Rosedale	4,178,370	0.6%
Rossburn	3,259,570	0.2%
Rosser	8,038,450	1.2%
Russell	3,286,660	-(0.1%)
St. Andrews	23,758,710	1.9%
Ste. Anne	6,290,450	2.7%
St. Clements	20,007,070*	8.7%
St. Francois	3,598,630	1.7%
St. Laurent	2,317,960	5.6%
Ste. Rose	2,517,920	0.0%
Saskatchewan	4,915,380*	8.5%
Shellmouth	3,111,710*	22.2%
Shell River	4,379,460*	20.0%
Shoal Lake	3,969,810	0.4%
Sifton	3,710,510	0.3%
Siglunes	3,082,210	1.9%
Silver Creek	3,576,210	-(0.2%)
South Cypress	4,193,800	5.4%
South Norfolk	5,435,570	0.4%
Springfield	28,134,750	2.4%
Stanley	13,938,660	2.3%
Strathclair	4,677,010	7.2%
Strathcona	3,529,950	1.3%
Swan River	10,646,030	1.0%
Tache	13,678,930	2.1%
Thompson	5,937,230	0.5%
Turtle Mountain	7,021,690	0.0%
Victoria	5,084,410	0.4%
Victoria Beach	3,011,270	3.1%
Wallace	7,292,210	1.5%
Westbourne	7,375,650	0.4%
West St. Paul	8,677,760	3.3%
Whitehead	5,523,770	1.7%
Whitemouth	4,088,050*	0.7%
Whitewater	5,189,010	0.4%
Winchester	4,724,200	0.8%
Woodlands	6,851,800	7.2%
Woodworth	4,603,650	1.0%
TOTAL	721,143,970	3.7%

*Reassessment

STATEMENT OF EQUALIZED ASSESSMENT

1983

LOCAL GOVERNMENT DISTRICTS

Alexander	9,347,620	5.9%
Alonsa	3,430,910	9.0%
Armstrong	2,597,000	4.1%
Churchill	6,575,860	-(22.6%)
Consol	6,189,690	6.4%
Fisher	5,026,870	2.4%
Gillam	1,144,510	-(16.5%)
Grahamdale	4,024,160	14.1%
Grand Rapids	1,877,630*	21.5%
Lynn Lake	2,599,920*	-(21.4%)
Mountain North	3,226,610	2.8%
Mountain South	2,471,880	0.3%
Mystery Lake	1,052,190	1.3%
Park	3,577,820	6.0%
Pinawa	6,288,180	0.5%
Piney	4,655,790	99.0%
Reynolds	4,267,230	0.0%
Stuartburn	3,739,120	104.8%
TOTAL	72,092,990	5.8%
NORTHERN MANITOBA	10,669,800	5.7%

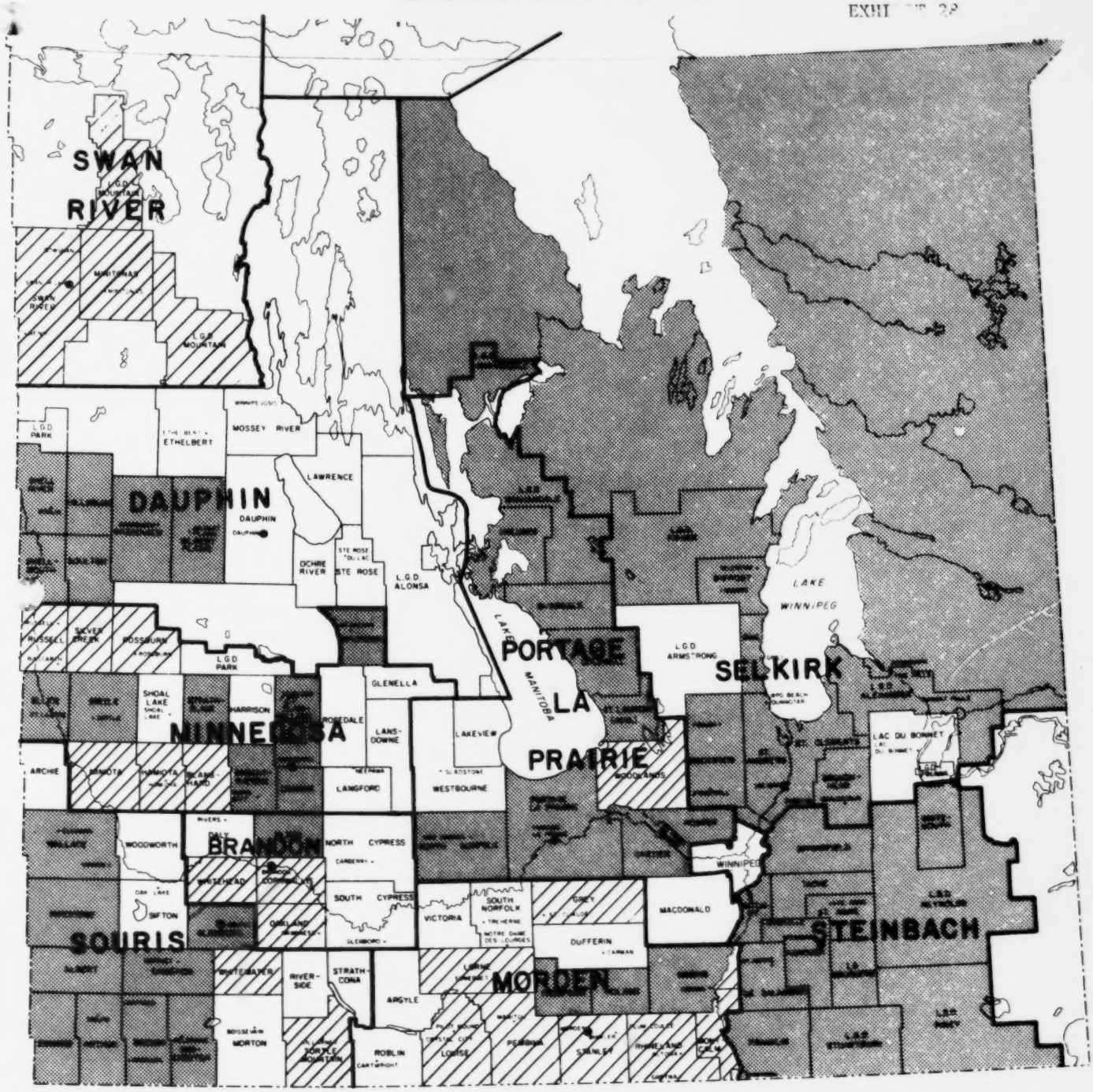
Total Equalized

City of Winnipeg	1,924,070,670
Province except Winnipeg	1,326,224,610
TOTAL	3,250,295,280

*Reassessment

STATUS of FARM BUILDING ASSESSMENT by ASSESSMENT DISTRICTS JANUARY 1983

EXHI [illegible] 22



Surveys & Mapping Br.
M.R.B.E.M. June 1971

All exempt buildings assessed (residences and out-buildings)

Exempt farm residences only assessed

No exempt farm buildings assessed

Eff. Jan. 1, 1983
R.M. Lakeview, R.M. Westbourne and Town of Gladstone transferred from Minnedosa to Portage District